

ATTACHMENT B

ITEMS TO BE SEIZED

The following materials, which constitute evidence of the commission of a criminal offense, contraband, the fruits of crime, or property designed or intended for use or which is or has been used as the means of committing a criminal offense, namely violations of **26 U.S.C. § 7201 (Tax Evasion)** involving **MATT PEACE, JUDENA CRAIG, DJ'S PALLET SURPLUS, INDEPENDENT PALLET and INDEPENDENT OH LOGISTICS LLC**, occurring after **January 1, 2020** through **the PRESENT**, including:

- a. All records used in or resulting from the preparation of federal income tax returns consisting of, but not limited to, work-papers, notes, papers, memoranda, and correspondence used or prepared relative to the preparation of tax returns. This includes all copies of federal income tax returns and any and all amended tax returns.
- b. Copies of tax returns, attachments to said returns, work papers, and all supporting documentation used to prepare tax returns for the tax years 2020, 2021 and 2022.
- c. Work papers, Forms W-2 and Forms 1099 used in the preparation of Federal and State Income Tax Returns.
- d. Originals or copies of receipts, or other documents supporting credits, exemptions, itemized deductions, employee business expenses, and any other entries reflected on tax returns.
- e. Financial statements, books, personnel files, records, receipts, invoices, bank statements and records, money drafts, letters of credit, loan documents, money orders and cashier's checks receipts, passbooks, bank checks, and any other items evidencing the obtaining, secreting, transfer, and/or expenditure of money.

- f. Address and/or telephone books, Rolodex indices and any papers reflecting names, addresses, telephone numbers, pager numbers, fax numbers and/or Telex numbers of all individuals, including customers, financial institutions, and businesses with whom a financial relationship exists.
- g. All bank records, financial statements, income schedules, cash receipts, invoices, Forms 1099, Forms W-2, invoices, loan documents or other documents related to or showing evidence of income and expenses.
- h. Bank records to include saving account records, checking account records and brokerage account records and bank statements for individuals and entities listed above including passbooks or bank statements, records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, records reflecting the identity of checks deposited, withdrawal slips, and records disclosing the disposition of withdrawals. Also, records of any certificates of deposit and money market certificates.
- i. Incorporation documents, trust documents, articles of incorporations, bylaws, operating agreements, partnership agreements, corporate minutes, stock registers, partnership shares, or other records reflecting ownership of corporate stock or partnership shares
- j. Records related to the transfer, purchase or sale of ownership interests including sales agreements, promissory notes, loans, advances. Records or correspondence with third parties or vendors related to the transfer, purchase or sale of ownership interests.

- k. Records, correspondence with vendors or credit card processors related to credit card processing transactions including all agreements, contracts, applications for account, signature cards, all records relative merchant processing accounts, credit card processing accounts or other accounts. Such records including receipts, deposits, statements of account, account executive notes, correspondence, ledger sheets, Forms 1099, Forms 1099K, or other records of these transactions.
- l. Any tax software, instructions, and notes related to the preparation and filing of tax returns.
- m. Any corporate bookkeeping records and other financial records including General Ledger, General Journals, all Subsidiary Ledgers and Journals, Gross Receipts and income records, Cash Receipts and Disbursement records and/or Journals, sales and Purchase records and/or Journals, Accounts Receivable and Payable Ledgers and records, Bad Debt records, Cost of Goods Sold records, Loan Receivable and Payable Ledgers, Voucher Register and all sales and expense invoices including all invoices documenting expenses paid by cash (currency) or bank check (cashier or teller checks) and retained copies of any bank checks (cashier or teller checks.).
- n. Loan records including applications, financial statements, loan collateral, credit and background investigations required, loan agreements, notes or mortgages, settlement sheets, contracts, retained copies of checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount

of discount or interest paid annually, records of any liens, loans correspondence files and internal memoranda relative to these loans.

Computers or storage media used as a means to commit the violations described above, including 26 U.S.C. § 7201. In addition, for any computer or storage medium whose seizure is otherwise authorized by this warrant, and any computer or storage medium that contains or in which is stored records or information that is otherwise called for by this warrant (hereinafter, “COMPUTER”):

- a. evidence of who used, owned, or controlled the COMPUTER at the time the things described in this warrant were created, edited, or deleted, such as logs, registry entries, configuration files, saved usernames and passwords, documents, browsing history, user profiles, email, email contacts, “chat,” instant messaging logs, photographs, and correspondence;
- b. evidence of software that would allow others to control the COMPUTER, such as viruses, Trojan horses, and other forms of malicious software, as well as evidence of the presence or absence of security software designed to detect malicious software;
- c. evidence of the lack of such malicious software;
- d. evidence indicating how and when the computer was accessed or used to determine the chronological context of computer access, use, and events relating to crime under investigation and to the computer user;
- e. evidence indicating the computer user’s state of mind as it relates to the crime under investigation;

- f. evidence of the attachment to the COMPUTER of other storage devices or similar containers for electronic evidence;
- g. evidence of counter-forensic programs (and associated data) that are designed to eliminate data from the COMPUTER;
- h. evidence of the times the COMPUTER was used;
- i. passwords, encryption keys, and other access devices that may be necessary to access the COMPUTER;
- j. documentation and manuals that may be necessary to access the COMPUTER or to conduct a forensic examination of the COMPUTER;
- k. records of or information about Internet Protocol addresses used by the COMPUTER;
- l. records of or information about the COMPUTER's Internet activity, including firewall logs, caches, browser history and cookies, "bookmarked" or "favorite" web pages, search terms that the user entered into any Internet search engine, and records of user-typed web addresses;
- m. contextual information necessary to understand the evidence described in this attachment.

Routers, modems, and network equipment used to connect computers to the Internet. As used above and in my affidavit, the terms "records" and "information" includes all forms of creation or storage, including any form of computer or electronic storage (such as hard disks or other media that can store data); any handmade form (such as writing); any mechanical form (such as printing or typing); and any photographic form (such as microfilm, microfiche, prints, slides, negatives, videotapes, motion pictures, or photocopies).

The term “computer” includes all types of electronic, magnetic, optical, electrochemical, or other high speed data processing devices performing logical, arithmetic, or storage functions, including desktop computers, notebook computers, mobile phones, tablets, server computers, and network hardware.

The term “storage medium” includes any physical object upon which computer data can be recorded. Examples include hard disks, RAM, floppy disks, flash memory, CD-ROMs, and other magnetic or optical media.